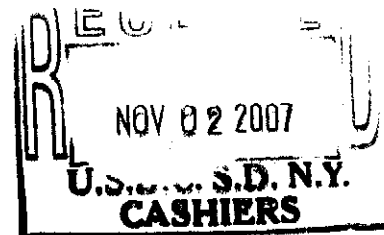


UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK



-----X  
LINCOLN GENERAL INSURANCE COMPANY,

Plaintiff,

*James J. Ruddy*

-against-

RULE 7.1 STATEMENT

M/V "INDAMEX GODAVARI", her engines, boilers, etc.  
and PRIMARY FREIGHT SERVICES, INC.

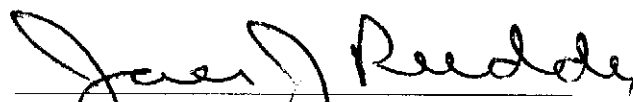
**07 CIV 9738**

Defendant.  
-----X

Pursuant to Rule 7.1 of the General Rules of the Southern District of New York and to enable judges and magistrates of the court to evaluate possible disqualification of recusal, the undersigned attorney of record for Plaintiff certifies that the following are corporate parents, subsidiaries, or affiliates of that party:

SEE ATTACHED LIST

Dated: New York, New York  
November 1, 2007

  
James J. Ruddy (JR-6693)

**LINCOLN GENERAL INSURANCE COMPANY**

Kingsway Financial Services, Inc.  
American Country Holdings  
American Service Ins.  
Avalon Risk Management  
Hamilton Investments  
Jevco Insurance Company  
Kingsway General Insurance  
Kingsway Reinsurance (Barbados)  
Kingsway Reinsurance (Bermuda)  
Southern United Fire  
Universal Casualty  
York Fire & Casualty